EXHIBIT 1

Seq. No.	Claimant	Claim No.	Claimed Amount
1	Airweld 94 Marine Street Farmingdale, NY 11735	131	\$12,420.00
2	Airweld 94 Marine Street Farmingdale, NY 11735	132	\$12,420.00
3	Angie L. Martinez 334 Brentwood Parkway Brentwood, NY 11717	443	\$26,590.00
4	Courtney Whalley 192 Edmundton Drive D1 North Babylon, NY 11703	130	\$35,991.65
5	East Islip Lumber Co Inc. 33 Wall Street East Islip, NY 11730	15	\$1,110.19
6	Justin Robert Carlson 8 Mercer Street Port Jefferson Station, NY 11776	3	\$2,400.00
7	Mike Covello 110 Merkel Drive Bloomfield, NJ 07003	72	\$275.00
8	United States Department of Education 400 Maryland Avenue SW, Ste. 6E215 Washington, DC 20202 Attn: Natasha Varnovitsky	482	\$22,899,773.37
9	United States Department of Education 400 Maryland Avenue SW, Ste. 6E215 Washington, DC 20202 Attn: Natasha Varnovitsky	783	\$7,752,056.00
10	Vladislav Tsalko 102 Jerome Road, Apt. 1 Staten Island, NY 10305	802	\$42,000.00
11	Ann Saggese Garnes 535 Parkway Dr. Elmont, NY 11003	186	\$20,000.00
12	Ashvin Doshi 120 Marquise Ln. Annapolis, MD 21401-8825	133	\$20,000.00

Seq. No.	Claimant	Claim No.	Claimed Amount
13	Carole Saturnino 164 Ponderosa Dr. Williamsville, NY 14221	226	\$10,000.00
14	David C. Maserjian 19 Parasol Ridge Poughkeepsie, NY12603	188	\$15,000.00
15	David Gold and Bertha Gold JT Ten c/o David Gold 510 Ave J Brooklyn, NY 11230	448	\$20,000.00
16	Dennis H. Hawkins PO Box 1163 Draper, UT 84020	171	\$50,000.00
17	Diana Sclafini 12 Greenwich Ave. Manchester, NJ 08759	208	\$10,000.00
18	George Roberta 229 McClain St. Mount Kisco, NY 10549	105	\$50,000.00
19	George Roberta 229 McClain St. Mount Kisco, NY 10549	210	\$50,000.00
20	Gerald R. & Beverly G. Sullivan 4 Lewis Rd. Garnerville, NY 10923 Attn: Gerald R. Sullvian	282	\$30,000.00
21	Harold A. Koster & Joan M. Koster 7604 NY Route 79 Whitney Point, NY 13862	352	\$25,000.00
22	Irwin M. Weinstock 8 Hope Ct. Plainview, NY11803-5624	206	\$15,000.00
23	John Grande 1888 W 7 th St. Brooklyn, NY 1123	241	Unliquidated
24	Joseph M. Kazckowski Trustee c/o Joseph M. & Ruth L. Kazckowski 773 US Hwy 6 Port Jervis, NY 12771	409	Unliquidated
25	Kenneth A. Dooppelt 59 Oldfield Roslyn, NY 11576	205	\$10,000.00
26	Laurie Hoffman 23212 Sanabria Loop Bonita Spgs, FL 34135-5364	150	\$5,000.00
27	Lewis T. Boxwell 420 Sand Creed Rd. Apt. 629 Albany, NY 12205	317	\$10,000.00

Seq. No.	Claimant	Claim No.	Claimed Amount
28	Marie Turro Gillespie 94 Third St. Garden City, NY 11530-4406	117	\$25,000.00
29	Melanie Dobel 105 St. Charles Dr. Madison, MS 39110	249	\$25,000.00
30	Miroslav Satan 46 Kettlepond Rd. Jericho, NY 11753	242	\$615,000.00
31	Nickolas Peppino Vlannes 2934 Beau Lane Fairfax, VA 22031-1304	229	\$200,000.00
32	Peggy B. Reed 32 Woodhaven Dr. Simsbury, CT 06070	316	\$5,000.00
33	Steven J. Dobel 151 Heron's Landing Ridgeland, MS 39157	283	\$25,000.00
34	US Trust Company of Delaware Co- Trustee Danyal Ozizmir Irrevocable Trust 100 N King St, St. DE5 002 04 12 Wilmington, DE 19884	122	\$25,000.00
35	US Trust Company of Delaware Co- Trustee Danyal Ozizmir Irrevocable Trust 100 N King St, St. DE5 002 04 12 Wilmington, DE 19884	123	\$40,000.00
36	Waldemar Lipinski 148 Freeman St. Brooklyn, NY 11222	240	\$75,000.00
37	William A. Apfel 100 W 72 nd St. Apt. 5EF New York, NY 10023	222	\$25,000.00

EXHIBIT 2

Seq. No.	Claimant	Claim No(s).	Amount Claimed
1	Ann Saggese Garnes 535 Parkway Drive Elmont, NY 11003	186	\$20,000.00
2	Ashvin Doshi 120 Marquise Lane Annapolis, MD 21401-8825	133	\$20,000.00
3	Carole Saturnino 164 Ponderosa Drive Williamsville, NY 14221	226	\$10,000.00
4	David C. Maserjian 19 Parasol Ridge Poughkeepsie, NY12603	188	\$15,000.00
5	David Gold and Bertha Gold JT Ten c/o David Gold 510 Avenue J Brooklyn, NY 11230	448	\$20,000.00
6	Dennis H. Hawkins PO Box 1163 Draper, UT 84020	171	\$50,000.00
7	Diana Sclafini 12 Greenwich Avenue Manchester, NJ 08759	208	\$10,000.00
8	George Roberta 229 McClain Street Mount Kisco, NY 10549	105	\$50,000.00
9	George Roberta 229 McClain Street Mount Kisco, NY 10549	210	\$50,000.00
10	Gerald R. & Beverly G. Sullivan 4 Lewis Road Garnerville, NY 10923 Attn: Gerald R. Sullivan	282	\$30,000.00
11	Harold A. Koster & Joan M. Koster 7604 NY Route 79 Whitney Point, NY 13862	352	\$25,000.00
12	Irwin M. Weinstock 8 Hope Court Plainview, NY11803-5624	206	\$15,000.00
13	John Grande 1888 W 7 th Street Brooklyn, NY 11223	241	Unliquidated
14	Joseph M. Kazckowski Trustee c/o Joseph M. & Ruth L. Kazckowski 773 US Highway 6 Port Jervis, NY 12771	409	Unliquidated

Seq. No.	Claimant	Claim No(s).	Amount Claimed
15	Kenneth A. Dooppelt 59 Oldfield Roslyn, NY 11576	205	\$10,000.00
16	Laurie Hoffman 23212 Sanabria Loop Bonita Spings, FL 34135-5364	150	\$5,000.00
17	Lewis T. Boxwell 420 Sand Creed Road, Apt. 629 Albany, NY 12205	317	\$10,000.00
18	Marie Turro Gillespie 94 Third Street Garden City, NY 11530-4406	177	\$25,000.00
19	Melanie Dobel 105 St. Charles Drive Madison, MS 39110	249	\$25,000.00
20	Miroslav Satan 46 Kettlepond Road Jericho, NY 11753	242	\$615,000.00
21	Nickolas Peppino Vlannes 2934 Beau Lane Fairfax, VA 22031-1304	229	\$200,000.00
22	Peggy B. Reed 32 Woodhaven Drive Simsbury, CT 06070	316	\$5,000.00
23	Steven J. Dobel 151 Heron's Landing Ridgeland, MS 39157	283	\$25,000.00
24	US Trust Company of Delaware Co- Trustee Danyal Ozizmir Irrevocable Trust 100 N King Street, DE5 002 04 12 Wilmington, DE 19884	122	\$25,000.00
25	US Trust Company of Delaware Co- Trustee Danyal Ozizmir Irrevocable Trust 100 N King Street, DE5 002 04 12 Wilmington, DE 19884	123	\$40,000.00
26	Waldemar Lipinski 148 Freeman Street Brooklyn, NY 11222	240	\$75,000.00
27	William A. Apfel 100 W 72 nd Street, Apt. 5EF New York, NY 10023	222	\$25,000.00